

The Huntington National Bank

105 East Fourth Street,
Suite 120
Cincinnati, OH 45202
513/762-5184; fax 513/762-1843

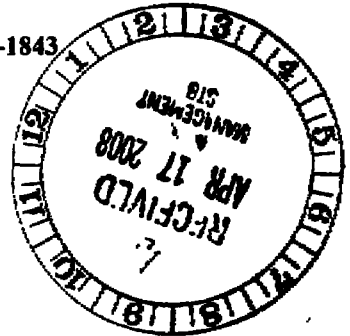
Surface Transportation Board
Office of Proceedings
395 E Street, SW
Washington, DC 20423-0001

RECORDATION NO. 27462 FILED

APR 17 '08

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SURFACE TRANSPORTATION BOARD



April 9, 2008

Dear Surface Transportation Board,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301 (a) is a copy of a Memorandum of Lease, dated as of September 27, 2007, a primary document as defined in the Board's Rules of Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: The Huntington National Bank
105 East Fourth Street, Suite 120
Cincinnati, OH 45202

Lessee: Rail Connection, Inc.
737 Eleanor Industrial Park
Eleanor, WV 25070

A description of the railroad equipment covered by the enclosed document is:

(75) Railcars:

JOSX 2494, JOSX4086, JOSX10226, JOSX10157, JOSX10280, JOSX10303, JOSX7218, JOSX4109, JOSX10566, JOSX10512, JOSX10288, JOSX10355, JOSX10553, JOSX10271, JOSX10300, JOSX10258, JOSX10208, JOSX10221, JOSX10113, JOSX10413, JOSX10228, JOSX10101, JOSX10130, JOSX10269, JOSX7308, JOSX10124, JOSX10539, JOSX10131, JOSX7220, JOSX2433, JOSX10193, JOSX10550, JOSX10558, JOSX10568, JOSX10559, JOSX10524, JOSX2459, JOSX10561, JOSX10402, JOSX3737, JOSX7252, JOSX10552, JOSX7285, JOSX10319, JOSX10275, JOSX2434, JOSX10424, JOSX4018, JOSX7296, JOSX2414, JOSX10563, JOSX3743, JOSX10393, JOSX10549, JOSX10112, JOSX10214, JOSX10267, JOSX10239, JOSX10241, JOSX10546, JOSX10353, JOSX10342, JOSX10543, JOSX10257, JOSX10521, JOSX10108, JOSX10202, JOSX10123, JOSX10523, JOSX10551, JOSX10362, JOSX10316, JOSX10528, JOSX10560, JOSX10519

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

If you have any questions, please don't hesitate to call.

Sincerely,



Becky Tonkovich
Sales Coordinator
105 East Fourth Street
Suite 120 (CN01)
Cincinnati, OH 45202
Phone: 513-639-3008
Fax: 877-343-5676
Rebecca.Tonkovich@huntington.com



APR 17 '08

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

1) Pursuant to that certain Master Lease Agreement dated October 16, 2006 and the related Financing Lease Schedule No 6243.06 dated September 27, 2007 (collectively, the "Lease Agreement"), has leased to the Lessee the railroad cars identified on Exhibit A attached hereto and made a part hereof (the "Cars") Said lease of the Cars is referred to hereinafter as the "Lease"

2) The addresses of the parties are as follows

Lessor. **The Huntington National Bank**
Equipment Finance Division
105 East Fourth Street, Suite 120
Cincinnati, OH 45202

Lessee: **Rail Connection, Inc.**
PO Box 800
Eleanor, WV 25070

3.) The term of the Lease is five years commencing on September 27, 2007 and will expired on September 27, 2012 unless otherwise extended or amended by the parties

4) The terms and provisions of the Lease are more particularly set forth in the Lease Agreement

5.) This Memorandum of Lease may be executed in any number of counterparts, each of which is so executed shall be deemed to be an original, and such counterparts together shall constitute but one and the same document, which may be evidenced by any such signed counterpart

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed as of

4/9/08

The Huntington National Bank

By: [Signature]
Name: Todd Schenck
Title: VICE PRESIDENT

State of Ohio, County of Hamilton

On 4/9/08 before me personally appeared Todd Schenck, to me personally know, who being by me duly sworn says that his is VICE PRESIDENT of the Huntington National Bank, and that he executed the foregoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

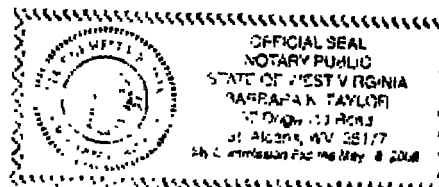
[Signature]
Notary Public
My commission expires

Rail Connection, Inc.
By: [Signature]
Name: Warren K Higginbotham
Title: President

State of West Virginia, County of Putnam

On 4/24/07 before me personally appeared Warren K Higginbotham, to me personally know, who being by me duly sworn says that he is President of Rail Connection, Inc and that he executed the foregoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Signature]
Notary Public
My commission expires





**EXHIBIT A
DESCRIPTION OF RAILCARS**

This is Exhibit A to the Memorandum of Lease dated September 27, 2007 between The Huntington National Bank as Lessor and Rail Connection, Inc. as Lessee

Quantity of Cars: (75) JOSX Railcars

LKH

Description of Cars:

JOSX 2494, JOSX4086, JOSX10226, JOSX10157, JOSX10280, JOSX10303, JOSX7218, JOSX4109, JOSX10566, JOSX10512, JOSX10288, JOSX10355, JOSX10553, JOSX10271, JOSX10300, JOSX10258, JOSX10208, JOSX10221, JOSX10113, JOSX10413, JOSX10228, JOSX10101, JOSX10130, JOSX10269, JOSX7308, JOSX10124, JOSX10539, JOSX10131, JOSX7220, JOSX2433, JOSX10193, JOSX10550, JOSX10558, JOSX10568, JOSX10559, JOSX10524, JOSX2459, JOSX10561, JOSX10402, JOSX3737, JOSX7252, JOSX10552, JOSX7285, JOSX10319, JOSX10275, JOSX2434, JOSX10424, JOSX4018, JOSX7296, JOSX2414, JOSX10563, JOSX3743, JOSX10393, JOSX10549, JOSX10112, JOSX10214, JOSX10267, JOSX10239, JOSX10241, JOSX10546, JOSX10353, JOSX10342, JOSX10543, JOSX10257, JOSX10521, JOSX10108, JOSX10202, JOSX10123, JOSX10523, JOSX10551, JOSX10362, JOSX10316, JOSX10528, JOSX10560, JOSX10519